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Presidents' Conference Committee (U.S.)

Report of the cost of reproduction new and...

Philadelphia

[1916]

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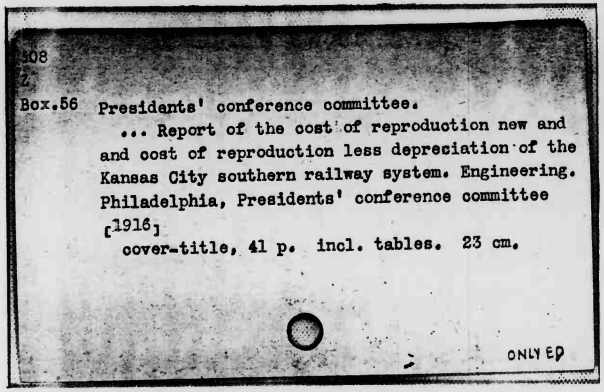
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Prof. E. R. A. Seligman

PRESIDENTS' CONFERENCE COMMITTEE
FEDERAL VALUATION

937 Commercial Trust Building,
Philadelphia, Pa., December 11, 1916.

The enclosed printed copies of the Engineering and Land reports of the Kansas City Southern Railway were printed in July, 1916. They are now sent you to show the form and substance thereof only, as they have since been somewhat revised. The cost of reproduction figures therein will consequently not check with those in the notice of tentative valuation.

The cost of reproduction of the Kansas City Southern Railway proper has been increased about $500,000; the cost of reproduction less depreciation has been increased about $1,000,000. Aside from the increase in the cost of reproduction, the increase in the cost of reproduction less depreciation is due to the elimination, from the original engineering report, of the depreciation on Taxes and Interest during Construction. These accounts are not depreciated in the tentative valuation.

Thomas W. Hulme,
General Secretary.

Printed by General Secretary for
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7 5 1916

REPORT OF THE

COST OF REPRODUCTION NEW AND

COST OF REPRODUCTION LESS DEPRECIATION

OF THE

KANSAS CITY SOUTHERN RAILWAY SYSTEM

ENGINEERING

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OFFICE OF
GENERAL SECRETARY
PRESIDENTS' CONFERENCE COMMITTEE
PHILADELPHIA, PA.

REPORT OF THE COST OF REPRODUCTION NEW AND COST OF REPRODUCTION LESS DEPRECIATION OF THE KANSAS CITY SOUTHERN RAILWAY SYSTEM.

History.

The Kansas City Southern Railway System is a steam carrier operating in the States of Missouri, Kansas, Oklahoma, Arkansas, Louisiana and Texas. The northern terminus is at Kansas City, Mo.; the southern terminus at Port Arthur, Texas, a total distance of 789 miles.

The Kansas City Southern Railway Company owns and operates the following sections of railroad:

	Main Line	2d Main Line	Other Tracks
Armourdale, Kan., to Belt Junction, Mo.	17.973	5.391	68.148
Air Line Junction, Mo., to Independence, Mo.	5.585	.....	0.915
Grandview, Mo., to Mena, Ark.	356.271	.....	146.126
Spiro, Okla., to Ft. Smith, Ark.	16.434	.....	7.532
Jansen, Ark., to Bonanza Mine.	2.802	.....	2.045
Total	399.065	5.391	224.766

The Kansas City Southern Railway Company operates, but does not own, the following properties:

	Main Line	2d Main Line	Other Tracks
The Maywood & Sugar Creek Ry.:			
Sugar Creek Junction to Sugar Creek, Mo.	1.534	.....	0.405
Ft. Smith & Van Buren Ry.:			
Ft. Smith, Ark., to end of track	2.112	.....	0.307
Texarkana & Ft. Smith Ry.:			
Mena, Ark., to Ark.-Tex. State Line (Red River)	98.838	8.475	33.582
Tex.-Ark. State Line (Mile 510.6) to Ark.-La. State Line	6.420	.....	0.551
The Kansas City, Shreveport & Gulf Ry.:			
Ark.-La. State Line to La.-Tex. State Line near Stark, La.	225.168	.....	77.328
De Quincy, La., to Lake Charles, La.	22.588	.....	0.256
Lockport Junction to Lockport, La.	4.018	.....	0.890
Total	360.678	8.475	121.319

The Kansas City Southern Railway Company owns all the securities and includes in its operating report the operation of the following companies, but they are operated under organiza-

tions separate and distinct from that of the Kansas City Southern Railway Company:

	Main Line	Other Tracks
Texarkana & Ft. Smith Ry. Co. in Texas	79.076	58.772
Arkansas Western Railway	32.348	4.566
Poteau Valley Railroad Company	6.610	1.273
Port Arthur Canal and Dock Company		2.664
Kansas City, Shreveport & Gulf Terminal Co.	0.143	1.030
	118.177	68.305

K. C. S. Elevator Company.
The Mena Land and Improvement Company.
Three-fourths of the capital stock of the Glenn-Pool Tank Line Company.

The Kansas City Southern Railway Company has trackage rights over the St. Louis & San Francisco Railway between Belt Junction, Mo., and Grandview, Mo.—11.02 miles.

The properties that are now opened by the Kansas City Southern Railway were constructed during the years shown in the following table:

Year	From and To	Constructed by	Miles
1888	Joplin, Mo., to Neosho, Mo.	Kansas City, Ft. Smith & Sou. R. R.	19
1889	Neosho, Mo., to Sulphur Springs, Ark.	Kansas City, Ft. Smith & Sou. R. R.	32
1890	Kansas City, Mo., to Air Line Jct., Mo.	Kansas City Surburban Belt R. R.	11
1890	Grandview, Mo., to Hume, Mo.	Kansas City, Nevada & Ft. Smith R. R.	58
1891	Air Line Jct., Mo., to Belt Jct., Mo.	Kansas City Suburban Belt R. R.	7
1892	Hume, Mo., to Pittsburg, Kan.	Kansas City, Nevada & Ft. Smith R. R. to Mo.-Kans. State Line Kansas City, Pittsburg & Western R. R. from Mo.-Kans. State Line to Pittsburg, Kan.	48
1892	Air Line Jct., Mo., to Independence, Mo.	Kansas City Surburban Belt R. R.	6
1893	Pittsburg, Kan., to Joplin, Mo.	Pittsburg, Ft. Smith & Southern R. R. to Kans.-Mo. State Line Kansas City, Pittsburg & Gulf R. R., Kans.-Mo. State Line to Joplin, Mo.	26
1893	Sulphur Springs, Ark., to Siloam Springs, Ark.	Kansas City, Pittsburg & Gulf R. R.	24
1895	Siloam Springs, Ark., to Poteau, Okla.	Kansas City, Pittsburg & Gulf R. R.	98
1896	Poteau, Okla., to Mena, Ark.	Kansas City, Pittsburg & Gulf R. R.	54
1898	Spiro, Okla., to Ft. Smith, Ark.	Kansas City, Pittsburg & Gulf R. R.	16
	Total mileage		399

The properties that are now owned by the Texarkana & Ft. Smith Railway were constructed during the years shown in the following table:

Year	From and To	Constructed by	Miles
1886	Index, Tex., to Texarkana, Ark.	Texarkana & Northern Ry	10
1889	Ashdown, Ark., to Ark.-Tex. State Line	Texarkana & Ft. Smith Ry.	10
1891	Wilton, Ark., to Ashdown, Ark.	Texarkana & Ft. Smith Ry.	5
1894	Winthrop, Ark., to Wilton, Ark.	Texarkana & Ft. Smith Ry.	13
1895	Horatio, Ark., to Winthrop, Ark.	Texarkana & Ft. Smith Ry.	9
1895	Texarkana, Ark., to Ark.-La. State Line	Texarkana & Ft. Smith Ry.	28
1895	Beaumont, Tex., to Port Arthur, Tex.	Texarkana & Ft. Smith Ry.	19
1897	Mena, Ark., to Horatio, Ark.	Texarkana & Ft. Smith Ry.	61
1897	La.-Tex. State Line to Beaumont, Tex.	Texarkana & Ft. Smith Ry.	29
	Total mileage		184

Properties that are now owned by the Kansas City, Shreveport & Gulf Railway were constructed during the years shown in the following table:

Year	From and To	Constructed by	Miles
1895	Tex.-La. State Line to Shreveport, La.	Kansas City, Shreveport & Gulf R. R.	44
1896	Shreveport, La., to Hornbeck, La.	Kansas City, Shreveport & Gulf R. R.	92
1896	De Quincy, La., to West Lake, La.	Kansas City, Shreveport & Gulf R. R.	21
1896	West Lake, La., to Lake Charles, La.	Kansas City, Shreveport & Gulf R. R.	2
1897	Hornbeck, La., to Tex.-La. State Line	Kansas City, Shreveport & Gulf R. R.	89
	Total mileage		248

The Arkansas Western Railway was constructed during 1901–02.

The Ft. Smith & Van Buren Railway was constructed during 1910–11.

The Maywood & Sugar Creek Railway was constructed during 1904.

The Poteau Valley Railroad was constructed during 1902.

The Port Arthur Canal and Dock Company was constructed during 1897.

The Kansas City, Shreveport & Gulf Terminal Railway was constructed during 1897–8.

Topography, Geology and Climate.

The country traversed by the Kansas City Southern Railway System is as follows: Leaving the Missouri Valley at Kansas City, Mo., at an elevation of 750 feet above sea level, there is a steady climb to Grandview, Mo., Mile 23, where an elevation of 1050 feet is reached. The country from Grandview, Mo., to Neosho, Mo., is tillable rolling prairie, average elevation about 1000 feet.

From Neosho, Mo., to Spiro, Okla., the country is hilly and broken, there not being much tillable land except near Spiro, Okla. The maximum elevation reached in these hills by the railroad is 1400 feet above sea level.

Between Neosho, Mo., and Spiro, Okla., a large amount of fruit is grown. At the lower end near Spiro some cotton is raised. The elevation at Spiro, Okla., is 450 feet above sea level.

From Spiro, Okla., to Ashdown, Ark., the country is mountainous, the hills being cut-over timber land with very little cultivation. The maximum elevation reached being 1612 feet above sea level.

From Ashdown, Ark., to Shreveport, La., is a rolling cut-over timber country with very little cultivation. The average elevation of the southern end of this section is 500 to 400 feet above sea level.

From Shreveport, La., to De Quincy, La., the country is slightly rolling, principally cut-over timber land, there being considerable virgin timber a short distance from the line of the railroad. The general elevation of the line from Shreveport to De Quincy, La., is 200 to 300 feet above sea level.

From De Quincy, La., to Port Arthur, Texas, the country is flat.

Considerable rice is raised between Beaumont and Port Arthur, Texas.

A large coal industry has been developed at Pittsburg, Kan. There are lead and zinc mines at Joplin, Mo., and large oil fields at several places on the line, principally at Mooringsport (known as the Caddo Field), South Mansfield, and between Beaumont and Port Arthur.

There is a well-developed ocean terminal at Port Arthur, Texas.

Some of the work on the Kansas City Southern line is quite heavy, there being several very heavy rock cuts about thirty-five miles south of Kansas City, and considerable side hill work through the State of Arkansas.

Several large streams are crossed, principally Marais des Cygnes River, the Arkansas River and the Red River.

The rainfall varies from thirty-five inches per annum at Kansas City to fifty-five inches in the southern part of Arkansas and Louisiana.

The maximum and minimum grades are as follows:

From and To	North-bound	South-bound
East Kansas City to Grand View, Mo.	.5%	1.47%
Grandview, Mo., to Pittsburg, Kan.	.5%	.5%
Pittsburg, Kan., to Stilwell, Ark.	1.7%	1.5%
Stilwell, Ark., to Heavener, Okla.	1.0%	1.0%
Heavener, Okla., to De Queen, Ark.	1.35%	1.5%
De Queen, Ark., to Shreveport, La.	1.25%	1.35%
Shreveport, La., to Port Arthur, Texas	1.0%	1.0%

Density of Traffic.

The following table with reference to freight traffic is a statement of the percentage of the principal classes of freight carried by the Kansas City Southern Railway System:

	1912		1913		1914	
	Net Tons	Per Cent.	Net Tons	Per Cent.	Net Tons	Per Cent.
Products of Agriculture	539,090	16.21	639,534	16.33	507,393	14.94
Products of Animals	59,145	1.78	79,438	2.02	68,724	1.69
Products of Mines	751,266	22.58	964,505	24.64	901,754	22.18
Products of Forests	962,129	28.95	1,293,031	33.03	1,273,680	31.33
Products of Manufacturers	652,439	19.61	628,696	16.06	883,471	21.72
Merchandise and Miscellaneous	361,703	10.87	309,879	7.92	330,996	8.14

The density of traffic on the Kansas City Southern Railway System for the year 1914 is as follows:

Number of revenue tons hauled one mile per mile of road, 1,284,810.

Number of revenue passengers hauled one mile per mile of road, 83,684.

INTENTIONAL SECOND EXPOSURE

Topography, Geology and Climate.

The country traversed by the Kansas City Southern Railway System is as follows: Leaving the Missouri Valley at Kansas City, Mo., at an elevation of 750 feet above sea level, there is a steady climb to Grandview, Mo., Mile 23, where an elevation of 1050 feet is reached. The country from Grandview, Mo., to Neosho, Mo., is tillable rolling prairie, average elevation about 1000 feet.

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From and To	Northbound	Southbound
East Kansas City to Grand View, Mo.	.5%	1.47%
Grandview, Mo., to Pittsburg, Kan.	.5%	.5%
Pittsburg, Kan., to Stilwell, Ark.	1.7%	1.5%
Stilwell, Ark., to Heavener, Okla.	1.0%	1.0%
Heavener, Okla., to De Queen, Ark.	1.35%	1.5%
De Queen, Ark., to Shreveport, La.	1.25%	1.35%
Shreveport, La., to Port Arthur, Texas	1.0%	1.0%

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	Net Tons	Per Cent.	Net Tons	Per Cent.	Net Tons	Per Cent.
Products of Agriculture	539,090	16.21	639,534	16.33	507,393	14.94
Products of Animals	59,145	1.78	79,438	2.02	68,724	1.69
Products of Mines	751,266	22.58	964,505	24.64	901,754	22.18
Products of Forests	962,129	28.95	1,293,031	33.03	1,273,680	31.33
Products of Manufacturers	652,439	19.61	628,696	16.06	883,471	21.72
Merchandise and Miscellaneous	361,703	10.87	309,879	7.92	330,996	8.14

The density of traffic on the Kansas City Southern Railway System for the year 1914 is as follows:

Number of revenue tons hauled one mile per mile of road, 1,284,810.

Number of revenue passengers hauled one mile per mile of road, 83,684.

GENERAL DESCRIPTION OF PROPERTY IN VALUATION SECTIONS.

Kansas City Southern.

Valuation Section No.	Description	Length in miles		
		Main Line	2d Main Line	Other Tracks
KCS–1–Kans..	Kansas-Missouri State Line (Sta. 76+65.5 measured west from Head Block of high line at Walnut Street) to end of present main line leading to Argentine (Sta. 314+60.5, which is heel of frog in track leading to the Kansas City Consumers' Sand Co. track)	4.507	.....	11.116
KCS–1–Mo.....	Kansas-Missouri State Line east to Belt Junction (Sta. 631+79, which is head block in Frisco Main Line)	13.466	5.391	57.032
KCS–2–Mo.....	Head block Independence Air Line (Sta. 282+94.4) to end of main track at Independence, Mo. (Sta. 577+83.0)	5.585	.....	0.915
KCS–3–Mo.....	Grandview, Mo. (head block in Frisco Railway track) to Missouri-Kansas State Line (Sta. 6303+73.2)	97.352	.....	23.660
KCS–3a–Mo.....	Joe Davis Mine Spur in Missouri	.....	.....	0.156
KCS–2–Kan.....	Missouri-Kansas State Line (Sta. 6303+73.2) to Kansas-Missouri State Line (Sta. 7274+47.4)	18.385	.....	36.803
KCS–2a–Kan.....	Sheridan Mine track in Kansas	.....	.....	5.544
KCS–4–Mo.....	Kansas-Missouri State Line (Sta. 7274+47.4) to Missouri-Arkansas State Line (Sta. 10722+97.7)	65.313	.....	20.859
KCS–1–Ark.....	Missouri-Arkansas State Line (Sta. 10722+97.7) to Arkansas-Oklahoma State Line (Sta. 12245+06.7)	28.828	.....	9.457
KCS–1–Okla....	Arkansas-Oklahoma State Line (Sta. 12245+06.7) to north head block of passing track, Spiro, Okla. (Sta. 16403+60.5)	78.759	.....	24.045
KCS–2–Okla....	North head block of passing track, Spiro, Okla. (Sta. 16403+60.5) to Oklahoma-Arkansas State Line (Sta. 18982+84.3)	48.849	.....	23.223
KCS–3–Okla....	Head block in main line (north leg of wye), Spiro, Okla., to Oklahoma-Arkansas State Line (center of Poteau River)	15.039	.....	1.597
KCS–2–Ark.....	Oklahoma-Arkansas State Line (center of Poteau River) to Fort Smith, Ark. (end of track No. 4 in passenger depot yards)	1.395	.....	5.935
KCS–3–Ark.....	Janson Station on Frisco Railroad to Bonanza Mine	2.802	.....	2.045
KCS–4–Ark.....	Oklahoma-Arkansas State Line (Sta. 18982+84.3) to .65 mile north of center of depot, Mena, Ark. (Sta. 19974+69.4)	18.785	.....	2.379
	Total mileage	399.065	5.391	224.766

The Maywood & Sugar Creek Railway.

Valuation Section No.	Description	Length in Miles		
		Main Line	2d Main Line	Other Tracks
M&SC–1 Mo.....	Head block Sugar Creek Junction (Sta. 0+0) to end of M. & S. C. rail (Sta. 81+0) and beginning of Standard Oil Company's rail	1.534	.....	0.405

Ft. Smith & Van Buren Railway.

FS&VB–1–Ark..	Head block (Sta. 0+0) connecting the Ft. Smith & Van Buren Ry. to the St. Louis & San Francisco Ry. Co.'s caboose track at Ft. Smith, Ark., to end of track (Sta. 111+50)	2.112	.....	0.307

Texarkana & Ft. Smith Railway.

T&FS–1–Ark.....	0.65 mile north of center of depot at Mena, Ark. (Sta. 19974+69.4), to south bank of Red River (Sta. 25193+33.0), Arkansas-Texas State Line (including second main track, De Queen to Bear Creek Junction, 8.475 miles)	98.858	8.475	33.582
T&FS–1–Tex.....	From the south bank of the Red River, Arkansas-Texas State Line (Sta. 25193+33+0) to Texas-Arkansas State Line (Sta. 26851+95.0)	31.412	.....	12.967
T&FS–2–Ark.....	From Texas-Arkansas State Line (Sta. 26851+95.0) to Arkansas-Louisiana State Line (Sta. 27.9+91.5)	6.420	.....	0.551
T&FS–2–Tex.....	From center Sabine River, Louisiana-Texas State Line (Sta. 38936+51) to Port Arthur, Texas (Sta. 41453+16)	47.664	.....	45.805
	Total mileage	184.334	8.475	92.905

The Kansas City, Shreveport & Gulf Railway.

KCS&G–1–La...	From Arkansas-Louisiana State Line (Sta. (27190+91.5) to the north head block of passing track at Converse, La. (Sta. 32153+81.7)	96.708	.....	39.332
KCS&G–2–La...	From north head block of passing track, Converse, La. (Sta. 32153+81.7), to center of Sabine River, Louisiana-Texas State Line (Sta. 38936+51)	128.460	.....	37.996
KCS&G–3–La..	From connecting head block at De Quincy to Lake Charles, La	22.588	.....	8.256
KCS&G–4–La..	From connecting head block at Lockport Junction to Lockport, La	4.018	.....	0.890
	Total mileage	251.774	.....	86.474

The Kansas City, Shreveport & Gulf Terminal Railway.

Val. Sec. No.	Description	Length in Miles		
		Main line	2d Main line	Other tracks
.....	Terminals at Shreveport, La.....	0.143	.....	1.030

The Arkansas Western Railway Company.

AW–1–Okla....	From 556 feet south of head block in passing track connecting the Arkansas Western Ry. with the Kansas City Southern Ry. at Heavener, Okla., to the Oklahoma-Arkansas State Line.....	9.659	.....	0.529
AW–1–Ark.	Oklahoma-Arkansas State Line to Waldron, Ark.....	22.689	.....	4.037
	Total mileage.....	32.348	.....	4.566

The Poteau Valley Railroad.

PV–1–Okla....	Head block connecting Poteau Valley R. R. with Kansas City Southern Ry. at Shady Point, to Sutter, Okla.....	6.610	.....	1.273

Port Arthur Canal and Dock Company.

PAC&D–1–Tex.	From Titsing Avenue, Port Arthur, to mouth of P. A. Ship Canal at Sabino, including right of way, docks, slips, elevator, warehouse, etc.....	No main line mileage.		2.664

The mileage in the different States traversed by the Kansas City Southern Railway System is as follows:

State	Main Track	Second Main Track	Other Tracks	Joint
Kansas.....	22.892	.....	53.463	0.032
Missouri.....	183.250	5.391	103.027	1.337
Arkansas.....	181.869	8.475	68.293	1.358
Oklahoma.....	158.916	.....	50.667	.....
Louisiana.....	251.917	.....	87.504	.....
Texas.....	79.076	.....	61.436	.....

CONSTRUCTION PROGRAM FOR THE KANSAS CITY SOUTHERN RAILWAY.

The Kansas City Southern Railway consists of a main track, with side tracks, extending from Grandview, Mo., to a point .65 of a mile north of Mena, Ark., having a total mileage of 356.271 miles, with a branch line from Spiro, Okla., to Fort Smith, Ark., a distance of 16.434 miles, and a main line with sidings from Belt Line Junction in the eastern part of Kansas City to the old Grand Central Depot, and extending over into Kansas 17.973 miles in length, and a line from Air Line Junction to Independence, Mo., 5.585 miles in length.

In preparing the schedules of cost of reproduction, the Kansas City Southern will be considered as one entity. The work being prosecuted over the whole line and in sections varying in length, governed by the feasibility of securing construction material and difficulty of work on each section. In general, the construction period would be divided up as follows:

The first six months—surveys, purchase of material and right of way.

Sixth month—awarding contracts and beginning of work on two big bridges, shops, and grading on all sections.

Sixth to twenty-fourth month—completion of grading and construction of bridges and buildings, and commencement of track laying.

Twentieth to thirtieth month—track laying, placing of shop machinery and erection of fuel and water stations, equipment of structures, ballasting, and delivery of equipment.

The construction program will be arranged under four heads, Grading, Timber Bridges and Culverts, Track Laying and Buildings.

GRADING.

Grading will be carried out according to the program set forth in the following table. At each location of headquarter's grading camp, there is a railroad connection at which outfits and supplies can be unloaded.

Miles from Kansas City, Mo.	Location of Headquarters Grading Camp	Miles to be worked from Grading Camp N. or E.	Miles to be worked from Grading Camp S. or W.	Name of Foreign Railroad at Headquarters Grading Camp	Val. Section	Remarks
28	West Belton	5.0	4.5	Frisco		Heavy cut 4 miles south of West Belton.
41	West Line	8.5	17.0	M., K. & T.		Marais des Cygnes River
75	Worland	17.0	2.5	Mo. Pac.		1 mile north.
80	Hume	2.5	6.5	Frisco	K. C. S. M-3.	Heavy cut 1½ miles north of Richards.
93	Richards	6.5	3.0	Mo. Pac.		
99	Eva	3.0	9.5	M., K. & T.		
118	Mulberry	9.5	2.3	Frisco		
120.3	Mo.-K. State Line				K. C. S. K-2.	
129	Pittsburg	8.7	5.5	Frisco		
140	Asbury	5.5	3.5	Mo. Pac.	K. C. S. M-4.	
147	Gulfton	3.5	4.0	Frisco		
155	Joplin	4.0	9.5	Frisco		
174	Neosho	9.5	17.5	Frisco		
	Mo.-Ark. State Line	12.0			K. C. S. A-1.	
209	Gravette	5.5	10.0	Frisco		
229	Siloam Springs	10.0	7.5	K., C. & M.		
244	Westville	7.5	23.5	Frisco	K. C. S. O-1.	
291	Sallisaw	23.5	15.5	St. L., I. M. & S.		
328	Ft. Smith		17.0w	Frisco		
315	Coal Creek	9.0	1.0	F. S. & W.	K. C. S. O-2.	
317	Panama	1.0	4.5	Mid. Valley		
326	Poteau	4.5	3.5	Frisco		
333	Howe	3.5	23.0	C., R. I. & P.		
379	Mena	23.0		Tex. & Ft. Smith	K. S. C. A-4.	

TIMBER BRIDGES AND CULVERTS.

Material will be received at all points of crossings of other railways and hauled by a wagon from there to the place where used. Receiving points will be the same as shown in the grading program above.

TRACK LAYING.

Track laying will be done by four track-laying machines. Material yards will be established and material received at the following points for the track stated:

Kansas City, Mo.

Material yard will be established in the east bottoms at a convenient point where material will be received for all tracks in the Kansas City vicinity north of Belt Line Junction, including the Maywood & Sugar Creek Railway 1.534 miles long.

Grandview, Mo.

Near the junction of the Kansas City Southern with the Frisco at Grandview, Mo., material yard will be established and material received for track from Grandview south to Drexel, Mo.

Richards, Mo.

Material yard will be established at Richards, Mo., near the connection with the Missouri Pacific Railway, at which point material will be received for track from Richards, Mo., to Drexel, Mo.

Joplin, Mo.

Material yard will be established at a convenient point in Joplin, Mo., at which point material will be received for track from Joplin, Mo., to Richards, Mo., and from Joplin, Mo., south to Gravette, Ark.

Gravette, Ark.

Material yard will be established at Gravette at a convenient point near the junction of the Frisco Railroad, at which point material will be received for track from Gravette south to Westville, Okla., near the junction.

Westville, Okla.

Material yard will be established at Westville at a convenient place near the Frisco Railroad, at which point material will be received for track from Westville south to Sallisaw.

Sallisaw, Okla.

Material yard will be established at a convenient place near the Missouri Pacific Railroad, at which point material will be received for track from Sallisaw south to Redland.

Fort Smith, Ark.

Material yard will be established at a convenient point to Fort Smith, at which place material will be received for track from Fort Smith to Spiro, Spiro to Redland, and Spiro to Howe, also for the Fort Smith & Van Buren Railway, 2.112 miles long.

Howe, Okla.

Material yard will be established at Howe, at a convenient point near the Rock Island, at which place material will be received for the track south from Howe to Mena, Ark., including the Poteau Valley Road, 6.61 miles long.

Track laying will first commence at Grandview, working south to Drexel, Mo.; Joplin working north to Richards, Mo.; Joplin working south to Gravette, Ark.; and Sallisaw, south to the Arkansas River.

Work will be prosecuted vigorously from Joplin both north and south, in order to permit commencing ballasting with chats which are secured at Joplin.

Track laying will also be vigorously prosecuted from Sallisaw, Okla., to the Arkansas River, in order to deliver material for construction of bridge across this stream.

Track laying on other sections will be prosecuted as found expedient, the rate at which track will be laid being estimated at twenty-five miles per month per machine.

BUILDINGS.

The construction of buildings, excepting the shops at Pittsburg and the buildings in Kansas City, will follow the laying of the track.

Material yards will be established and material received at the following points:

Kansas City, Mo.

Material will be received either at the general material yard or as most convenient for all buildings north of Belt Line Junction.

Grandview, Mo.

Material will be received at this point for all buildings at Grandview and south as far as Drexel, Mo.

Richards, Mo.

Material will be received at this point for all buildings between Richards and Drexel.

Pittsburg, Kan.

Material will be received at this point for construction of all buildings within the city of Pittsburg.

Joplin, Mo.

Material will be received at this point for all buildings between Joplin and Richards, excepting the buildings within Pittsburg, Kan., also from Joplin south to Gravette, Ark.

Gravette, Ark.

Material will be received at this point for all buildings from Gravette, Ark., to Westville, Okla.

Westville, Okla.

Material will be received at this point for buildings from Westville, Okla., to Sallisaw, Okla.

Sallisaw, Okla.

Material will be received at this point for all buildings from Sallisaw, Okla., to Redland, Okla., and the Arkansas River Bridge.

Ft. Smith, Ark.

Material will be received at this point for the construction of all buildings from Ft. Smith, Ark., to Spiro, Okla., and the Arkansas River to Howe.

Howe, Okla.

Material will be received at this point for the construction of all buildings from Howe, Okla., to Mena, Ark.

CONSTRUCTION PROGRAM FOR THE MAYWOOD & SUGAR CREEK RAILWAY.

The Maywood & Sugar Creek Railway, extending from Air Line Junction to Sugar Creek, Mo., will be constructed in six months. The material yard for all material used will be in the East Bottoms in Kansas City, Mo.

CONSTRUCTION PROGRAM FOR THE FT. SMITH & VAN BUREN RAILWAY.

The Ft. Smith & Van Buren Railway extending from Ft. Smith, Ark., to end of line, will be constructed in six months, with material yard established at Ft. Smith, Ark., for all material.

CONSTRUCTION PROGRAM FOR THE TEXARKANA & FT. SMITH RAILWAY.

The Texarkana & Ft. Smith Railroad consists of a main track with side tracks extending from a point .65 of a mile north of Mena, Ark., to the Arkansas-Louisiana State line at Mile 517, a distance of 136.67 miles, and from the Louisiana-Texas State line at mile 739½ to Port Arthur, Mile 789, a distance of 47.664 miles.

In preparing the schedules of cost of reproduction the Texarkana & Ft. Smith Railroad will be considered as two sections separated by the Kansas City, Shreveport & Gulf Railway. Work will be prosecuted on each section simultaneously in subsections, varying in length, governed by the feasibility of securing construction material and difficulty of work in each subsection.

In general, the construction period would be divided up as follows:

The first four months—surveys, purchase of material and right of way.

Fifth month—awarding contracts and beginning of work on two big bridges, shops and grading on all sections.

Sixth to fifteenth month—completion of grading and construction of bridges and buildings.

Fifteenth to eighteenth month—track laying, placing of shop machinery and erection of fuel and water stations, equipment of structures, ballasting and delivery of equipment.

The construction program will be arranged under four heads: Grading, Timber Bridges and Culverts, Track Laying, and Buildings.

GRADING.

Grading will be carried out according to the program set forth in the accompanying table. At each location of headquarters grading camp there is a railroad connection at which outfits and supplies can be unloaded.

Miles from Kansas City, Mo.	Location of Headquarters Grading Camp	Miles to be worked from Grading Camp		Name of Foreign Railroad at Headquarters Grading Camp	Val. Section	Remarks
		N. or E.	S. or W.			
379	Mena.....Ark.	.....	65.0	Kansas City So.....	T&FS A-1.....	Little River, 65.0 miles south.
468	Ashdown.....Ark.	24.0	10.0	Frisco.....	T&FS A-1.....	Little River, 24 miles north.
487	Texarkana.....Tex.	9.0	10.0	St. L., I. M. & S., T. & P. and St. L. S. W.....	T&FS. T-1.....	Red River, 10 miles south. Red River, 9 miles north.
507	Bloomburg.....Tex.	10.0	8.82	T., A. & L. Ry.....	T&FS A-2.....	State Line, 515.8
743.5	Ruliff.....Tex.	4.0	5.0	Sabine & Northern.	.....	State Line, 739.5.
753.0	Maurieeville....Tex.	4.5	8.5	O. & N. W.....	.....	.....
770	Beaumont.....Tex.	8.5	10.0	So. Pac., C., C. & S. F.....	.....	.....
789	Port Arthur.....Tex.	9.5	.....	Southern Pacific.....	.....	.....

TIMBER BRIDGES AND CULVERTS.

Material will be received at all points of crossing of other railways and hauled by wagon from there to the place where used. Receiving points will be the same as shown in the grading program above.

TRACK LAYING.

Material yards will be established at Mena, Ark., and Ashdown, Ark.

Mena, Ark.

Material yard will be established at Mena, at which material will be received for the track from Mena to the Little River crossing, a distance of sixty-five miles.

Ashdown, Ark.

Material yard will be established at Ashdown, Ark., at which material will be received for the track from Ashdown north to

the Little River crossing, a distance of twenty-four miles, and south to the end of the section, a distance of forty-eight miles.

Beaumont, Texas.

A Southern District material yard will be established at Beaumont, Texas, at which material will be stored for the track from Beaumont to Louisiana-Texas State line, a distance of twenty-seven miles, and from Beaumont to Port Arthur, Texas, a distance of twenty-three miles.

BUILDINGS.

The construction of buildings will follow the laying of the track, and the same material yards be used as for track material, viz.: at Mena, Ark., and Ashdown, Ark., and Beaumont, Texas.

CONSTRUCTION PROGRAM FOR THE KANSAS CITY, SHREVEPORT & GULF RAILROAD.

The Kansas City, Shreveport & Gulf Railroad consists of a main track with side tracks, extending from the Arkansas-Louisiana State line at Mile 517, to the Louisiana-Texas State line at Mile 739½, with a branch line from De Quincy, La., to Lake Charles, La., a total distance of 251.774 miles.

In preparing the schedules of cost of reproduction, the Kansas City, Shreveport & Gulf Railroad will be considered as one entity, the work being prosecuted over the whole line simultaneously and in sections varying in length, governed by the feasibility of securing construction material and difficulty of the work on each section.

In general, the construction period would be divided up as follows:

The first four months—surveys, purchase of material and right of way.

Fifth month—awarding contracts and beginning of work on two big bridges, shops and grading on all sections.

Sixth to fifteenth month—Completion of grading and construction of bridges and buildings.

Fifteenth to eighteenth month—track laying, placing of shop machinery and erection of fuel and water stations, equipment of structures, ballasting and delivery of equipment.

The construction program will be arranged under four heads: Grading, Timber Bridges and Culverts, Track Laying, and Building.

GRADING.

Will be carried out according to the program set forth in the accompanying table. At each location of headquarters grading camp there is a railroad connection at which outfits and supplies can be unloaded.

Miles from Kansas City, Mo.	Location of Headquarters Grading Camp	Miles to be worked from Grading Camp N. or E.	Miles to be worked from Grading Camp S. or W.	Name of Foreign Railroad at Headquarters Grading Camp	Val. Section	Remarks
513	Ravanna, Ark.		22.0	Texarkana & Ft. Smith		End of Tex. & Ft. S. Ry.
561	Shreveport, La.	22.0	18.0	M., K. & T. Ry., St. L. S. W., T. & P. Ry.		
597	So. Mansfield, La.	18.0	22.5	T. & P.		
642	Fisher, La.	22.5	7.0	V. F. & W.		
656	Barham, La.	7.0	8.0	Louisiana Cent.		
672	Leesville, La.	8.0	10.0	L. E. & W.		
692	De Ridder, La.	10.0	1.5	G., C. & S. F.		
695	Bon Ami, La.	1.5	2.0	La. Pac.		
699	Carson, La.	2.0	11.5	N. C. & S.		
722	De Quincy, La.	11.5	17.0	(Frisco), N. O., T. & M.		To La.-Tex. State Line.
745	Lake Charles, La.	11.5	11.5	L. & P., St. L., W. & G.		To Lake Chas., La.

TIMBER BRIDGES AND CULVERTS.

Material will be received at all points of crossing of other railways and hauled by wagon from there to the place where used. Receiving points will be the same as shown in the grading program above.

TRACK LAYING.

Material yards will be established at Shreveport, La., and De Quincy, La.

Shreveport, La.

The material yard at Shreveport, La., will receive material for the track from Shreveport north to the Louisiana-Arkansas State line, a distance of forty-four miles, and for the track south from Shreveport for a distance of thirty miles.

De Quincy, La.

The material yard at De Quincy, La., will receive material for the track north from De Quincy thirty-one miles, and south to the end of the line at the Louisiana-Texas State line, a distance of seventeen miles, and also for the material for the track to Lake Charles, a distance of twenty-three miles.

BUILDINGS.

The construction of buildings will follow the laying of the track and the material yards at Shreveport and De Quincy will be used for storing the building material.

CONSTRUCTION PROGRAM FOR THE KANSAS CITY, SHREVEPORT & GULF TERMINAL RAILWAY.

The Kansas City, Shreveport & Gulf Terminal Railway at Shreveport, La., will be constructed in ten months.

All material for the Kansas City, Shreveport & Gulf Terminal Railway will be delivered at Shreveport.

CONSTRUCTION PROGRAM FOR THE ARKANSAS WESTERN RAILWAY.

The Arkansas Western Railway extends from Heavener, Okla., to Waldron, Ark., a distance of 32.348 miles. There are no railroad connections on this line other than with the Kansas City Southern at Heavener. However, there are several towns on the Rock Island six or eight miles to the north of this line, from which points grading outfits could be moved onto the line of construction.

In general, the construction period would be divided up as follows:

The first three months—surveys, purchase of material and right of way and awarding contracts.

Fourth to tenth month—grading and construction of bridges and buildings.

Tenth to twelfth month—track laying and ballasting, equipment of structures, etc.

Material yard for all material used for timber, bridges and culverts, track and buildings will be established at Heavener, Okla.

CONSTRUCTION PROGRAM FOR THE POTEAU VALLEY RAILROAD.

The Poteau Valley Railroad will be constructed from Shady Point, Okla., with material yard established at that point for all construction material, and will be completed in six months.

CONSTRUCTION PROGRAM FOR THE PORT ARTHUR CANAL AND DOCK COMPANY.

The Port Arthur Canal and Dock Company will be constructed with material yard at Port Arthur, Texas.

In general, the construction period would be divided up as follows:

The first three months—surveys, purchase of land and material and awarding of contracts.

Fourth to twelfth month—dredging of slips, and grading for tracks and buildings.

Thirteenth to eighteenth month—construction of buildings and bridges and laying of tracks, ballasting, etc.

Inventory.

The inventory work was commenced on January 27, 1914, and completed on December 15, 1914.

Unit Prices.

The unit prices applied to the schedules of reproduction of the Kansas City Southern Railway System are the representative prices of railway property constructed or purchased by the usual methods of railway construction. For that class of property which is generally constructed under contract, the unit prices are representative of the unit cost. Where property is first purchased direct from a manufacturer or the material is purchased from the manufacturer and installed by day labor, the unit prices are representative of the unit costs. In all instances as specified by the classification of accounts of the Interstate Commerce Commission, the unit prices represent the total cost of the property in place, which is for all expense incident thereto, including such profits as representative unit price costs may contain.

Service Condition Per Cent. Depreciation.

Excepting as may be subsequently pointed out, the service condition per cent. of the property of the Kansas City Southern Railway System was determined in accordance with the principles and rules set forth in the Engineering Board's memorandum to the Director, No. 226, or subsequent instructions from the Director.

STATEMENT BY ACCOUNTS, GIVING PRINCIPLES AND METHODS FOLLOWED.

Account No. 1. Engineering.

Inquiry of the Accounting Section developed the fact that the records of the carrier do not show sufficient information from which to draw any conclusions as to the amount of the engineering expense associated with the road. After a general inspection and study of the property with a view to ascertaining the amount of engineering necessary to its creation, and a construction program having been outlined, a detailed estimate of the engineering expense was prepared and it is the opinion of the district that the estimate is commensurate with the engineering which actually exists.

Account No. 2. Land.

No statement is made for this account, as it is being reported by the Land Section.

Account No. 3. Grading, Clearing and Grubbing.

The quantities of clearing and grubbing are estimated according to the existing timber contiguous to the right of way as of the date of valuation. The unit prices shown in the schedules of cost of reproduction are representative contract prices for work of this kind in the vicinity of the Kansas City Southern Railway System.

Grading quantities determined by the one-way basis reflect shrink and swell. Grading quantities determined by the two-way basis reflect a percentage added to the embankment quantities for shrinkage. In all instances the schedules of reproduction also show the actual quantities, excavation and embankment, as measured. The unit prices shown in the schedules of cost of reproduction are representative contract prices for work of this kind in the vicinity of the Kansas City Southern Railway System.

Clearing and grubbing, excavation and embankment quantities in the roadbed are given a service condition of 100 per cent.

Account No. 4. Underground Power Tools.

No property of this class.

Account No. 5. Tunnels and Subways.

No property of this class.

Account No. 6. Bridges, Trestles and Culverts.

A bill of material of all trestles is shown for each valuation section, accompanied by a statement of their aggregate length. The service condition for each individual trestle was established for the deck and for the substructure separately, subsequently the service condition per cents. for all trestles on a valuation section were compiled and a weighted average obtained.

Account No. 7. Elevated Structures.

No property of this class.

Account No. 8. Ties.

The percentage of first-class and second-class ties was determined by inspection in the field. The unit price applied to cattle-guard, bridge and switch ties is an amount per the foot board measure unloaded in company's material yard. The service condition of ties was determined from statistical studies of the carrier's records and a conclusion reached that the renewals had been normal, thus giving ties a service condition of fifty per cent. with the exception of treated ties.

Account No. 9. Rails.

A study of the rail of the Kansas City Southern Railway System led to the conclusion that any rail of a main line track could be expected to have a total life of fifteen years as new rail

before becoming relay; and that relay rail would have a life of fifty years before becoming scrap. New rail laid in other tracks than a main line track would have a total life of seventy-five years between new and scrap. The service condition was established for each of the cycles according to the age of the rail in each particular cycle. The total gross tons of rail of each class were determined by the calculation of theoretical weights, not taking into account any loss due to wear.

Account No. 10. Other Track Material.

The unit prices applied to the various items of property classified under this account are representative of commercial prices f. o. b. common points on the Kansas City Southern Railway System, to which are applied the cost of unloading and inspection. Unit prices of various items of property are shown in detail on the schedules of cost of reproduction. Angle bars were counted in the field and were given the same service condition assigned to the cycle of rail with which they were associated.

Account No. 11. Ballast.

The ballast was secured from several sources, and the prices applied depend upon where the ballast was used. The cost f. o. b. cars for cinders and sand includes only the expense of loading. No mortality tables or statistical data are available from which the service condition of the various classes of ballast could be estimated, and this was determined solely by observation.

Account No. 12. Track Laying and Surfacing.

The unit prices applied as shown in the schedules of cost of reproduction are representative contract prices for work of this class in the vicinity of the Kansas City Southern Railway System. This account is primarily a labor expense and to determine the service condition the expense was allocated to the various materials which are to be handled, and is shown in the following table:

ALLOCATION OF ACCOUNT No. 12, EXPENSE FOR AVERAGE TRACK MILE TO VARIOUS CLASSES OF MATERIAL.

Labor Items	Unit	All Valuation Sections in Kansas and Missouri						All Valuation Sections in Arkansas, Oklahoma and T. & F. S.–1–Texas						All Valuation Sections in Louisiana, T. & F. S. –2–Texas and Pac. & D.–1–Texas					
				Allocated Total Cost						Allocated Total Cost						Allocated Total Cost			
		No. of Units	Unit Cost	Ties Acct. 8	Rails Acct. 9	Fastenings Acct. 10	Ballast Acct. 11	No. of Units	Unit Cost	Ties Acct. 8	Rails Acct. 9	Fastenings Acct. 10	Ballast Acct. 11	No. of Units	Unit Cost	Ties Acct. 8	Rails Acct. 9	Fastenings Acct. 10	Ballast Acct. 11
Laying skeleton track	Mi.	1.00	$670.00	$221.10	$147.40	$501.50		1.00	$645.00	$212.85	$141.90	$290.25		1.00	$695.00	$229.35	$152.90	$312.75	
Skeleton surfacing	Mi.	0.977	100.00	32.57	32.57	32.56		0.983	100.00	32.77	32.77	32.76		0.972	100.00	32.40	32.40	32.40	
Full surface (earth ballast)	Mi.	0.0317	220.00				$6.97	0.1383	220.00				$30.43	0.1530	220.00				$33.66
Installing turnouts	One.	2.76	20.00			55.20		1.40	20.00			28.00		1.659	20.00			33.18	
Installing railroad crossings	One.	0.343	50.00			17.15		0.0613	50.00			3.06		0.1058	50.00			5.28	
Installing slip switches	One.	0.0108	75.00			0.81		0.00396	75.00			0.30		0.01608	75.00			1.21	
Installing bumping posts	One.	0.1435	20.00			2.87		0.0554	20.00			1.11		0.078	20.00			1.56	
Installing derails switch point	One.	0.211	7.50			1.58		0.1386	7.50			1.04		0.0804	7.50			0.60	
Installing derails stub	One.	0.0027	5.00			0.01		0.0277	5.00			0.14		0.0322	5.00			0.16	
Installing derails lift	One.	0.0162	2.50			0.04		0.0198	2.50			0.05		0.0023	2.50			0.01	
Installing anticreepers	One.	1.40	0.02			0.03		14.0	0.02			0.28		0.990	0.02			0.02	
Installing tie plates	One.	369	0.01125			4.15		937	0.01125			10.54		689	0.01125			7.75	
Installing rail braces	One.	96.2	0.02			1.92		74.0	0.02			1.48		43.3	0.02			0.87	
Installing bridge and curve guard rail	Lin. ft.	31.3	0.025			0.78		12.4	0.025			0.31		27.3	0.025			0.68	
Framing and placing bridge ties	Ft. in.	2925	0.014	40.95				3990	0.014	55.72				3740	0.014	52.36			
Placing ballast:																			
Broken stone	Cy.	78.5	0.35				27.47	97.2	0.35				34.02	3.3	0.35				1.16
Crushed screenings	Cy.	73.7	0.35				25.80												
Cinders	Cy.	805	0.25				201.25	282.0	0.25				70.50	71.9	0.25				17.98
Sand	Cy.	104.1	0.20				20.82	5.0	0.20				1.00	259.0	0.20				51.80
Chert	Cy.	594.0	0.25				148.50	972.0	0.25				243.00	141.2	0.25				35.30
Gravel	Cy.	23.2	0.25				5.80	564.0	0.25				141.00	539.0	0.25				134.75
Chats	Cy.	907.0	0.25				226.75	162.0	0.25				4.05	16.5	0.25				4.12
Clam shells	Cy.													464.0	0.30				139.20
Amount				$294.62	$179.97	$418.60	$663.36			$391.34	$174.67	$369.32	$524.00			$314.11	$185.30	$396.47	$417.97
Sub-totals per cent. of whole				19	12	27	42			22	13	27	38			24	14	30	32
Grand totals						$1556.55						$1369.33						$1313.85	

ALLOCATION OF EXPENSE OF TRACK LAYING AND SURFACING TO VARIOUS CLASSES OF MATERIAL.

ACCOUNT No. 12.

Valuation Section No.	Account No. 8			Account No. 9			Account No. 10			Account No. 11			
	Per Cent. of Whole	Per Cent. of Cost New	Wtd. Per Cent. of Cost New	Per Cent. of Whole	Service Condition	Wtd. Service Condition	Per Cent. of Whole	Service Condition	Wtd. Service Condition	Per Cent of Whole	Per Cent. of Cost New	Wtd. Per Cent. of Cost New	Total Per Cent. of Cost New
KCS–1–Kan.	19	50	9.5	12	68	8.2	27	60	16.2	42	78	32.7	67
KCS–2–Kan.	19	57	10.8	12	69	8.3	27	61	16.5	42	80	33.6	69
KCS–2a–Kan.	19	57	10.8	12	93	11.2	27	74	20.0	42	73	30.7	73
KCS–1–Mo.	19	52	9.9	12	70	8.4	27	61	16.5	42	77	32.4	67
KCS–2–Mo.	19	50	9.5	12	11	1.3	27	28	7.6	42	79	33.2	52
M&SC–1–Mo.	19	50	9.5	12	81	9.7	27	67	18.1	42	50	21.0	58
KCS–3–Mo.	19	62	11.6	12	56	6.7	27	53	14.3	42	83	34.9	68
KCS–3a–Mo.	19	50	9.5	12	74	8.9	27	63	17.0	42	x	.....	61
KCS–4–Mo.	19	58	11.0	12	43	5.2	27	46	12.4	42	85	35.7	64
KCS–1–Ark.	19	57	12.5	12	58	7.5	27	54	14.6	38	71	27.0	62
KCS–2–Ark.	19	58	12.8	12	67	8.7	27	60	16.2	38	75	28.5	66
FS&VB–1–Ark.	19	80	17.6	12	96	12.5	27	76	20.5	38	75	28.5	79
KCS–3–Ark.	19	61	13.4	12	72	9.4	27	62	16.7	38	x	.....	64
AW–1–Ark.	19	50	11.0	12	77	10.0	27	65	17.5	38	54	20.5	59
KCS–4–Ark.	19	53	11.7	12	25	3.3	27	56	9.7	38	82	31.2	56
T&FS–1–Ark.	19	61	13.4	12	48	6.2	27	49	13.2	38	77	29.3	62
T&FS–2–Ark.	19	72	15.8	12	61	7.9	27	56	15.1	38	75	28.5	67
KCS–1–Okla.	19	58	12.8	12	55	7.1	27	53	14.3	38	73	27.7	62
KCS–2–Okla.	19	55	12.1	12	46	6.0	27	48	13.0	38	74	28.1	59
KCS–3–Okla.	19	53	11.7	12	12	1.6	27	29	7.8	38	74	28.1	49
PV–1–Okla.	19	50	11.0	12	74	9.6	27	63	17.0	38	50	19.0	57
AW–1–Okla.	19	51	11.2	12	76	9.9	27	65	17.5	38	x	.....	62
KCS&G–1–La.	24	71	17.0	14	72	10.1	30	62	18.6	32	76	24.3	70
KCS&G Term–1–La.	24	50	12.0	14	70	9.8	30	61	18.3	32	72	23.1	63
KCS&G Term–2–La.	24	69	16.6	14	62	8.7	30	57	17.1	32	63	26.6	69
KCS&G Term–3–La.	24	75	18.0	14	27	3.8	30	37	11.1	32	60	25.6	59
KCS&G Term–4–La.	24	70	16.8	14	31	4.3	30	39	11.7	32	75	24.0	57
T&FS–1–Tex.	22	73	16.0	13	62	8.1	27	57	15.4	38	75	28.5	66
T&FS–2–Tex.	24	75	18.0	14	85	12.0	30	70	21.0	32	85	27.2	78
PAC&D–1–Tex.	24	85	20.4	14	94	13.2	30	75	22.5	32	82	26.2	82

The above weighted service condition per cents. are applied to the proper valuation sections in the schedules of cost of reproduction.

Account No. 13. Right of Way Fences.

The unit prices applied to the various items of this account include the expense of installation.

Account No. 14. Snow and Sand Fences and Snow Sheds.

No property under this account.

Account No. 15. Crossings and Signs.

The unit price applied to property included in account includes cost of installation and all other expenses incident thereto.

Account No. 16. Station and Office Buildings.

The unit prices used are representative contract prices for material, work and labor in the vicinity of the Kansas City Southern Railway system. Furniture and fixtures were found to be different for each building and a unit price for each individual piece of furniture was established. In the Western district mortality tables for buildings were not available. In establishing the service condition of buildings, each was divided into a number of elements, as roofs, outside walls, inside finish of outside walls, ceilings, partitions, floorings, openings and foundations. The age of the building was ascertained, which in general is the age of each element. Each element was carefully inspected and a service condition was established, based upon the age and expected life modified by actual observation.

Account No. 17. Roadway Buildings.

The cost of reproduction new and reproduction less depreciation of roadway buildings was established by the same methods as used in Account 16—Station and Office Buildings.

Account No. 18. Water Stations.

In obtaining the cost of reproduction new and cost of reproduction less depreciation of buildings for water stations, the same methods were used as for Account 16—Station and Office Buildings. The unit prices applied to wells of various sizes are based upon the representative prices of contract work in the vicinity of the Kansas City Southern Railway System.

Account No. 19. Fuel Stations.

The cost of reproduction new and cost of reproduction less depreciation of buildings for fuel stations were determined by the same methods as used for Account 16—Station and

Office Buildings. Those structures that were similar in type to trestles were treated by the same method as used for timber trestles in Account 5—Bridges, Trestles and Culverts.

Account No. 20. Shops and Enginehouses.

Cost of reproduction new and cost of reproduction less depreciation of shops and enginehouses were established by the same method as used in Account 16—Station and Office Buildings.

Account No. 21. Grain Elevators.

Cost of reproduction new and cost of reproduction less depreciation of grain elevators were established by the same method as used in Account 16—Station and Office Buildings.

Account No. 22. Storage Warehouses.

Cost of reproduction new and cost of reproduction less depreciation of storage warehouses were established by the same method as used in Account 16—Station and Office Buildings.

Account No. 23. Wharves and Docks.

The unit prices applied to property included in this account are representative contract prices for work of this class. The service condition of property coming under this account was determined by inspection in the field.

Account No. 24. Coal and Ore Wharves.

There is no property coming under this account.

Account No. 25. Gas Producing Plants.

There is no property coming under this account.

Account No. 26. Telegraph and Telephone.

The unit prices applied are the average of commercial prices in the vicinity of the Kansas City Southern Railway System. The service condition was determined by observation in the field.

Account No. 27. Signals and Interlockers.

The price applied to interlockers was based upon representative contract prices for interlockers of similar character, installed complete.

In determining the cost of reproduction new and cost of reproduction less depreciation of buildings coming under this account, the same methods were used as set forth in Account 16—Station and Office Buildings.

Account No. 28. Power Dams, Canals and Pipe Lines.

There is no property coming under this account.

Account No. 29. Power Plant Buildings.

In determining the cost of reproduction new and cost of reproduction less depreciation of these buildings, the same methods were used as set forth in Account 16—Station and Office Buildings.

Account No. 30. Power Substation Buildings.

See Account 16—Station and Office Buildings.

Account No. 31. Power Transmission Systems.

There is no property coming under this account.

Account No. 32. Power Distribution Systems.

The unit prices for determining cost of reproduction are commercial prices for property of this class plus the cost of installation.

Account No. 33. Power Line Poles and Fixtures.

There is no property coming under this account.

Account No. 34. Underground Conduits.

There is no property coming under this account.

Account No. 35. Miscellaneous Structures.

There is no property coming under this account.

Account No. 36. Paving.

The unit prices determining cost of reproduction are contract prices for property of this class, and a service condition was determined by observation in the field.

Account No. 37. Roadway Machines.

The service condition of property coming under this account was determined by observation in the field.

Account No. 38. Roadway Small Tools.

The property coming under this account is made up of numerous items. The service condition was determined by observation.

Account No. 39. Assessments for Public Improvements.

The Accounting Section will report in detail on Account No. 39.

Account No. 40. Revenues and Operating Expenses During Construction.

Any statement under this account will be set forth in the report of the Accounting Section.

Account No. 41. Cost of Road Purchased.

Any statements coming under this account will be set forth in the report of the Accounting Section. Physical property of this part of the road has been inventoried and classified under the proper accounts, as shown in the schedules of cost of reproduction.

Account No. 42. Reconstruction of Road Purchased.

The statement under Account No. 41—Cost of Road Purchased is applicable to Reconstruction of Road Purchased.

Account No. 43. Other Expenditures: Road.

To provide for miscellaneous expense of freight over line of road during construction, not a part of the expense or included under Account No. 12—Tracklaying and Surfacing, and similar miscellaneous items, a total amount of $50.00 per mile main track is estimated as sufficient.

Account No. 44. Shop Machinery.

Each machine or piece of equipment of any consequence is listed separately, with unit price applied, which price includes foundation and installation. Small hand tools, numerous but of small individual value, were individually priced, then grouped, and only the totals for groups are shown on the schedule of cost of reproduction. The service condition for machinery and equipment was determined by actual observation, having in mind the age and expected service life. The service condition of small hand tools and other similar property was determined by observation of groups of this class of property.

Account No. 45. Power Plant Machinery.

The property under this account was treated in the same manner as Account No. 44—Shop Machinery and Tools.

Account No. 46. Power Substation Apparatus.

See Account No. 44—Shop Machinery and Tools.

Account No. 47. Unapplied Construction Material and Supplies.

There is no property coming under this account.

Account No. 51. Steam Locomotives.

Each locomotive was inspected for the purpose of identifying the property, and making observation as to additions and betterments which have been applied since the locomotive was originally purchased. The unit prices applied are representative prices of locomotives of each class in the vicinity of the Kansas City Southern Railway System, and includes the freight from the locomotive works and the cost of inspection, messenger service, setting up, tool equipment and breaking in, but nothing for design or engineering except that which was incurred by the manufacturer and is included in the original price.

Account No. 52. Other Locomotives.

There is no property coming under this account.

Account No. 53. Freight Train Cars.

About sixty-nine per cent. of the freight train cars of the Kansas City Southern Railway System were inspected to establish their existence and service condition. The unit prices applied to freight train cars are representative prices paid by carriers for equipment of the various classes in the vicinity of the Kansas City Southern Railway System, which include freight from the factory. Nothing is included for design, engineering or inspection except that which was incurred by the manufacturer and is included in the original price.

Account No. 54. Passenger Train Cars.

All passenger train cars were inspected to determine their existence and their service condition. The unit prices applied are representative of those paid by carriers in the vicinity of the Kansas City Southern Railway System, including freight from the factory. Nothing is included for design, engineering or inspection except that incurred by the manufacturer and included in the original price.

Account No. 55. Motor Equipment of Cars.

There is no property coming under this account.

Account No. 56. Floating Equipment.

There is no property coming under this account.

Account No. 57. Work Equipment.

The property under this account was inspected to establish the existence of the property. The unit prices applied are representative of the prices paid by the carrier for property of this class, including freight from the factory. Nothing has been included for design, engineering or inspection, except that incurred by the manufacturer and included in the original price.

Account No. 58. Miscellaneous Equipment.

There is no property coming under this account.

Account No. 71. Organization Expenses.

Under this account is included a charter fee, based upon the amount of authorized capitalization, as required by the statutes of the States issuing a charter for the different properties that make up the Kansas City Southern Railway System, and a few incidental expenses. It is thought that the salaries and expenses allowed under Account No. 72—General Offices and Clerks, and Account No. 73—Law, are sufficient to include negotiations for securing money for construction of the property. It has been considered that as the expenses under this account are principally the creating of an organization and property that its service condition is 100 per cent.

Account No. 72. General Officers and Clerks.

Notation was made of the necessary executive and general officers and clerks, and their expenses, necessary to the construction of the property. The service condition of this account has been considered as 100 per cent., for the reason that the larger part of the expenditure was incurred in creating the corporation and property.

Account No. 73. Law.

Under this account has been included the necessary legal expense, including clerks, stenographers, office rent and other expenses incidental thereto. Nothing has been included in this account covering the expense of the acquisition of lands for right of way.

Account No. 74. Stationery and Printing.

An estimate was made of the necessary stationery and printing consumed during the construction of the property. The service condition was considered as 100 per cent.

Typewriters, adding machines, letter presses, etc., were inventoried as part of the furniture and fixtures of buildings, coming under Accounts 16, 17, 20, etc., but no inventory was made of stationery, tariffs, tickets, office supplies, etc., it being assumed that the carrier will report these items under Valuation Order No. 4 as of June 30, 1914.

Account No. 75. Taxes.

An amount for taxes during construction was allowed equal to one-fourth of the total amount of taxes paid by the Kansas City Southern Railway System during the year of 1914. The taxes for the year 1914 were on property actually in existence and inventoried. The service condition of taxes during construction has been placed at the average service condition of Accounts 1 and 3 to 77, inclusive, excepting Account 75—Taxes.

Account No. 76. Interest During Construction.

Based upon program of construction, a study was made of the amount of money needed each month and the interest calculated therefrom, which led to the conclusion that the total amount of interest during construction would equal the interest rate of one-half of the total expenditures for the total period of construction. In determining the amount of interest during construction, the interest rate on safe investments in this territory was applied. It is true that money was secured for railway investments at a less rate than the rate in this territory; however, it is generally the rule where low interest rates are secured a premium is paid in the way of discounts or bonds. The interest during construction was assumed to have a service condition equal to the average service condition of Accounts 1 and 3 to 77, excepting Account 76—Interest During Construction. In this report and in the schedules of cost of reproduction no allowance has been made for interest during construction on the purchase of right of way, as this account is being reported by the Land Section. In preparing all schedules of reproduction, it has been assumed that money was available as needed, no amounts for securing money, either in expenses, premiums, or discounts are reflected in the schedules of reproduction.

Account No. 77. Other Expenditures—General.

There is no property coming under this account.

Abandoned Property.

Roadbed and accompanying structures which have been abandoned because of change in location of line and grade were

not inventoried. There is a considerable amount of this class of abandoned property.

On valuation section K. C. S.–2–M. in 1894 and 1898, there was constructed on the right of way of the carrier as protection against encroachment of the Missouri River riprap at an approximate expense of $98,500. Subsequent to 1898 the river changed its channel so that it is away a distance of one-half mile or more and the riprap is no longer needed. This riprap was not inventoried and is not included in the schedules of reproduction.

Ship Canal and Turning Basin, Port Arthur.

The carrier originally on its land constructed the ship canal and turning basin at Port Arthur at an approximate expense of $1,000,000. This property was subsequently deeded to the United States Government. This property was not inventoried and is not included in the schedules of reproduction.

Jointly Owned Property.

The Kansas City Southern Railway System owns jointly with other carriers the following property, of which schedules of reproduction have been prepared and are included as part of the Kansas City Southern Railway System report.

THE KANSAS CITY SOUTHERN RAILWAY COMPANY.

Description	Joint Owners	Mileage	The Kansas City Southern Ry. Co.'s Proportion		
			Ratio	Cost of Reproduction New	Cost of Reproduction less Depreciation
Connecting Track at Pittsburg, Kan.	Mo. Pac. Ry. Co.	0.032	50%	$355	$212
Connecting Track at Kansas City, Mo.	C., B. & Q. Ry. Co.	0.108	50%	905	622
Connecting Track at Kansas City, Mo.	Union Pac. R. R. Co. and Wabash R. R. Co.	0.093	33⅓%	746	457
Connecting Track at Joplin, Mo.	St. Louis & San Francisco R. R.	1.136	50%	3960	2951
Tracks in Ft. Smith, Ark.	St. L., I. M. & So. Ry., St. L. & S. F. R. R., Ft. Smith & Western R.R.	1.358	25%	2893	2109
				$8859	$6351

GENERAL SUMMARY.

The cost of reproduction new and cost of reproduction less depreciation of the property of the Kansas City Southern Railway System are shown in the following general summaries:

THE KANSAS CITY SOUTHERN RAILWAY COMPANY.

Valuation Section	Cost of Reproduction New	Cost of Reproduction less Depreciation
KCS–1–Kan.	$392,961	$323,178
KCS–2–Kan.	1,753,552	1,381,551
KCS–2a–Kan.	48,555	37,135
Total for Kansas	$2,195,068	$1,741,864
KCS–1–Mo.	$1,604,540	$1,232,594
KCS–2–Mo.	143,529	103,525
KCS–3–Mo.	3,565,708	3,162,702
KCS–3a–Mo.	1,174	856
KCS–4–Mo.	1,706,227	1,403,767
Total for Missouri	$7,021,178	$5,903,444
KCS–1–Ark.	$772,299	$652,499
KCS–2–Ark.	228,140	195,757
KCS–3–Ark.	39,338	30,914
KCS–4–Ark.	535,260	451,801
Total for Arkansas	$1,563,085	$1,322,758
KCS–1–Okla.	$2,653,535	$2,264,715
KCS–2–Okla.	2,047,973	1,726,035
KCS–3–Okla.	356,685	234,696
Total for Oklahoma	$5,058,193	$4,225,446
Account No. 16, All Sections	$56,459	$42,295
Total Accounts 3 to 46, inclusive	$15,905,935	$13,244,020
Accounts 1 and 51 to 77	12,007,687	8,630,527
Grand Total	$27,913,622	$21,874,547

The Maywood & Sugar Creek Railway Co.

Valuation Section	Cost of Reproduction New	Cost of Reproduction less Depreciation
M & SC–1–Mo. (all in Missouri)...	$32,639	$24,384

Ft. Smith & Van Buren Railway Co.

FS&VB–1–Ark. (all in Arkansas)..	$25,989	$21,866

Texarkana & Ft. Smith Railway Co.

T&FS–1–Ark.	$3,690,364	$3,183,720
T&FS–2–Ark.	169,475	148,940
Total for Arkansas	$3,859,839	$3,332,660
T&FS–1–Tex.	$1,268,475	$1,088,544
T&FS–2–Tex.	1,511,312	1,259,146
Total for Texas	$2,779,787	$2,347,690
Total Accts. 3 to 46, inc.	$6,639,626	$5,680,350
Accts. 1 and 51 to 76	549,107	465,546
Grand Total	$7,188,733	$6,145,896

The Kansas City, Shreveport & Gulf Ry. Co.

KCS&G–1–La.	$3,729,171	$3,244,457
KCS&G–2–La.	3,196,235	2,731,154
KCS&G–3–La.	507,035	402,213
KCS&G–4–La.	47,798	34,459
Total Accts. 3 to 46, inc.	$7,480,239	$6,412,283
Accts. 1 and 71 to 77	563,660	510,912
Grand Total	$8,043,899	$6,923,195

The Arkansas Western Ry. Co.

Valuation Section	Cost of Reproduction New	Cost of Reproduction Less Depreciation
AW–1–Ark.	$227,198	$169,648
Total for Arkansas	227,198	169,648
AW–1–Okla.	74,116	55,277
Total for Oklahoma	74,116	55,277
Total Accts. 3 to 46, inc.	$301,314	$224,925
Accts. 1 and 51 to 76	50,180	47,163
Grand Total	$351,494	$272,088

The Poteau Valley Railroad.

PV–1–Okla. (all in Okla.)	$101,120	$76,267

Port Arthur Canal and Dock Co.

PAC&D–1–Tex. (all in Texas)	$1,331,224	$1,148,751

Glenn Pool Tank Line Co.

Kansas City Southern Ry. Co.'s proportion = 75 per cent.	$139,566	$120,688
The Kansas City, Shreveport & Gulf Terminal Co., all in Louisiana	$97,115	$80,356

Equipment Purchased from Blair & Co., New York, Under Series "D" Equipment Contracts.

The title to which rests in Blair & Co. has been included in the schedules of reproduction. A detailed statement of the Kansas City Southern's equity in this equipment can be found in the accounting report:

	Cost of Reproduction New	Cost of Reproduction Less Depreciation	Per Cent. of Cost New
15 locomotives, Nos. 550 to 564	$370,644	$350,878	95
4 locomotives, Nos. 70 to 73	70,958	66,761	94
1 Shay locomotive, No. 901	25,307	24,824	98
1000 Gondola Cars, Nos. 27,000 to 27,999	1,117,500	1,064,470	95
100 Furniture and Automobile Cars Nos. 20,500 to 20,599	131,515	128,208	97.5
200 Flat Cars, Nos. 23,500 to 23,699	203,852	200,648	98
	$1,919,776	$1,835,789	95.6

The following structures are owned by the Kansas City Southern Railway Company, but are held by that carrier for other than common-carrier purposes, and are not included in the cost of reproduction:

	Cost of Reproduction New	Cost of Reproduction Less Depreciation	Per Cent. of Cost New
East Kansas City. Grain Elevator 650,000 bushel capacity	$191,127	$154,551	81
Second and Wyandotte, Kansas City, Mo. Warehouse formerly used as a freight depot	10,896	4,358	40
Joplin, Mo. Warehouse formerly used as a passenger station	11,146	7,802	70
Ft. Smith, Ark., Station No. 17257. Warehouse formerly used as a freight depot	9,800	7,840	80
Total	$222,969	$174,551	78

The approaches to the following viaducts were paid for by the Kansas City Southern Railway Company, but as these approaches were not on that carrier's right of way they have been excluded from the totals of the inventoried property, but details of the expenditures have been shown in the narrative of Account 15:

K. C. S. Ry., Kansas City, Mo. (Knoche Jct.)	Approaches to subway	Portion off right of way paid for by carrier	$6,507.00
T. & Ft. S. Ry., Texarkana (Elm St.)	Approaches to viaduct	Share of cost of portion off right of way paid for by carrier	13,403.06
K. C., S. & G. Ry., Shreveport, La. (Murphy St.)	Traffic viaduct	Portion off right of way paid for by carrier	1,050.40
		Total	$20,960.46

THE KANSAS CITY SOUTHERN SYSTEM.

Ownership	Cost of Reproduction New	Cost of Reproduction Less Depreciation
The Kansas City Southern Ry. Co.	$27,913,622	$21,874,547
The Maywood & Sugar Creek Ry. Co.	32,639	24,384
Ft. Smith & Van Buren Ry. Co.	25,989	21,866
The Poteau Valley R. R. Co.	101,120	76,267
The Arkansas Western Ry. Co.	351,494	272,088
Texarkana & Ft. Smith Ry. Co.	7,188,733	6,145,896
The Kansas City, Shreveport & Gulf Ry. Co.	8,043,899	6,923,195
The Kansas City, Shreveport & Gulf Terminal Co.	97,115	80,356
Port Arthur Canal and Dock Co.	1,331,224	1,148,751
Glen-Pool Tank Line Co.	186,088	160,917
Grand Total for System	$45,271,923	$36,728,267
K. C. S. proportion of joint property	8,859	6,351

INTENTIONAL SECOND EXPOSURE

Equipment Purchased from Blair & Co., New York, Under Series "D" Equipment Contracts.

The title to which rests in Blair & Co. has been included in the schedules of reproduction. A detailed statement of the Kansas City Southern's equity in this equipment can be found in the accounting report:

	Cost of Reproduction New	Cost of Reproduction Less Depreciation	Per Cent. of Cost New
15 locomotives, Nos. 550 to 564	$370,644	$350,878	95
4 locomotives, Nos. 70 to 73	70,958	66,761	94
1 Shay locomotive, No. 901	25,307	24,824	98
1000 Gondola Cars, Nos. 27,000 to 27,999	1,117,500	1,064,470	95
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	$1,919,776	$1,835,789	95.6

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Total	$222,969	$174,551	78

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K. C., S. & G. Ry., Shreveport, La. (Murphy St.)	Traffic viaduct	Portion off right of way paid for by carrier	1,050.40
		Total	$20,960.46

THE KANSAS CITY SOUTHERN SYSTEM.

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The Kansas City, Shreveport & Gulf Ry. Co.	8,043,899	6,923,195
The Kansas City, Shreveport & Gulf Terminal Co.	97,115	80,356
Port Arthur Canal and Dock Co.	1,331,224	1,148,751
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Grand Total for System	$45,271,923	$36,728,267
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